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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/09/2014	.	
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Appropriations Subcommittee on Finance and Tax (Abruzzo)
recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 212.0606, Florida Statutes, is amended
to read:

212.0606 Rental car surcharge.—

(1) Except as provided in subsection (2), a surcharge of \$2
~~\$2.00~~ per day or any part of a day is imposed upon the lease or
rental of a motor vehicle licensed for hire and designed to



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11 carry less than nine passengers regardless of whether the such
12 motor vehicle is licensed in this state Florida. The surcharge
13 applies to only the first 30 days of the term of a any lease or
14 rental. The surcharge is subject to all applicable taxes imposed
15 by this chapter.

16 (2) A member of a car-sharing service who uses a motor
17 vehicle as described in subsection (1) for less than 24 hours
18 pursuant to an agreement with the car-sharing service shall pay
19 a surcharge of \$1 per usage. A member of a car-sharing service
20 who uses the same motor vehicle for 24 hours or more shall pay a
21 surcharge of \$2 per day or any part of a day as provided in
22 subsection (1). As used in this subsection, the term "car-
23 sharing service" means a membership-based organization or
24 business, or division thereof, which requires the payment of an
25 application or membership fee and provides member access to
26 motor vehicles:

27 (a) Only at locations that are not staffed by car-sharing
28 service personnel employed solely for the purpose of interacting
29 with car-sharing service members;

30 (b) Twenty-four hours per day, 7 days per week;

31 (c) Only through automated means, including, but not
32 limited to, smartphone applications or electronic membership
33 cards;

34 (d) On an hourly basis or for a shorter increment of time;

35 (e) Without a separate fee for refueling the motor vehicle;

36 (f) Without a separate fee for minimum financial
37 responsibility liability insurance; and

38 (g) Owned or controlled by the car-sharing service or its
39 affiliates.



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41 The surcharge imposed under this subsection does not apply to
42 the lease, rental, or use of a motor vehicle from a location
43 owned, operated, or leased by or for the benefit of an airport
44 or airport authority.

45 (3) (a) (2) (a) Notwithstanding s. the provisions of section
46 212.20, and less the costs of administration, 80 percent of the
47 proceeds of this surcharge shall be deposited in the State
48 Transportation Trust Fund, 15.75 percent of the proceeds of this
49 surcharge shall be deposited in the Tourism Promotional Trust
50 Fund created in s. 288.122, and 4.25 percent of the proceeds of
51 this surcharge shall be deposited in the Florida International
52 Trade and Promotion Trust Fund. For the purposes of this
53 subsection, "proceeds" of the surcharge means all funds
54 collected and received by the department under this section,
55 including interest and penalties on delinquent surcharges. The
56 department shall provide the Department of Transportation rental
57 car surcharge revenue information for the previous state fiscal
58 year by September 1 of each year.

59 (b) Notwithstanding any other provision of law, ~~in fiscal~~
60 ~~year 2007-2008 and each year thereafter,~~ the proceeds deposited
61 in the State Transportation Trust Fund shall be allocated on an
62 annual basis in the Department of Transportation's work program
63 to each department district, except the Turnpike District. The
64 amount allocated to ~~for~~ each district shall be based on ~~upon~~ the
65 amount of proceeds attributed to the counties within each
66 respective district.

67 (4) (3) (a) Except as provided in this section, the
68 department shall administer, collect, and enforce the surcharge



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69 as provided in this chapter.

70 (a)~~(b)~~ The department shall require dealers to report
71 surcharge collections according to the county to which the
72 surcharge was attributed. For purposes of this section, the
73 surcharge shall be attributed to the county where the rental
74 agreement was entered into.

75 (b)~~(e)~~ Dealers who collect the rental car surcharge shall
76 report to the department all surcharge revenues attributed to
77 the county where the rental agreement was entered into on a
78 timely filed return for each required reporting period. The
79 provisions of this chapter which apply to interest and penalties
80 on delinquent taxes ~~shall~~ apply to the surcharge. The surcharge
81 may ~~shall~~ not be included in the calculation of estimated taxes
82 pursuant to s. 212.11. The dealer's credit provided in s. 212.12
83 does ~~shall~~ not apply to any amount collected under this section.

84 (5)~~(4)~~ The surcharge imposed by this section does not apply
85 to a motor vehicle provided at no charge to a person whose motor
86 vehicle is being repaired, adjusted, or serviced by the entity
87 providing the replacement motor vehicle.

88 Section 2. This act shall take effect January 1, 2015.

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90 ===== T I T L E A M E N D M E N T =====

91 And the title is amended as follows:

92 Delete everything before the enacting clause
93 and insert:

94 A bill to be entitled
95 An act relating to the rental car surcharge; amending
96 s. 212.0606, F.S.; providing an alternative surcharge
97 for use of a motor vehicle pursuant to an agreement



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98 with a car-sharing service for less than a specified
99 number of consecutive hours; defining the term "car-
100 sharing service"; providing applicability; making
101 technical changes; providing an effective date.